

Lincoln Benefit

Group Affiliation: Allstate Financial
Address: 2940 South 84th Street
 Lincoln NE 68506-4142
Phone: 800-525-9287

Domicile: NE
NAIC Number: 65595
Year Established: 1938
Company Type: Stock

Ratings

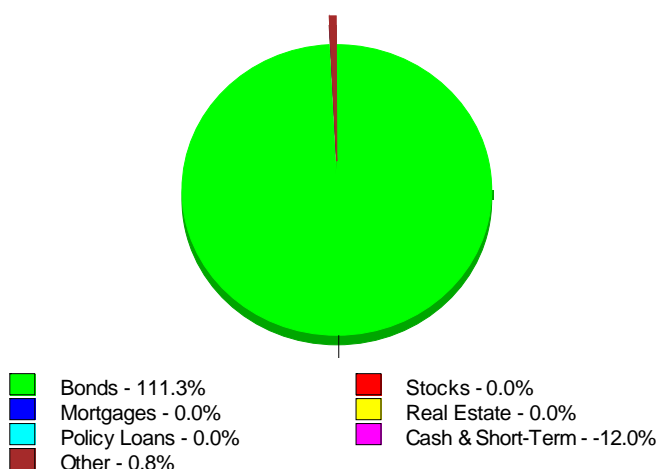
A.M. Best Company(Best's Rating, 15 ratings) A+ (2)
 Standard & Poor's(Financial Strength, 20 ratings) AA- (4)
 Moody's(Financial Strength, 21 ratings) A1 (5)
 Fitch Ratings(Financial Strength, 21 ratings) A- (7)
 TheStreet.com(Safety Rating, 16 ratings) B+ (4)
 Comdex(Percentile in Rated Companies) 88

Assets & Liabilities

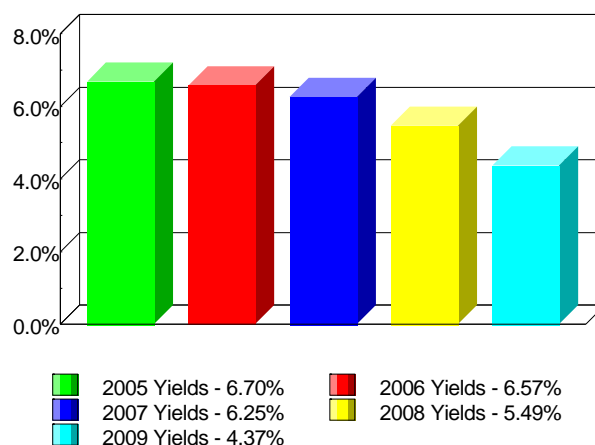
Total Admitted Assets 2,418,532
 Total Liabilities 2,112,535
 Separate Accounts 2,039,647
 Total Surplus & AVR 306,909
 As % of General Account Assets 81.0%

Invested Assets

Total Invested Assets 269,440



Investment Yields

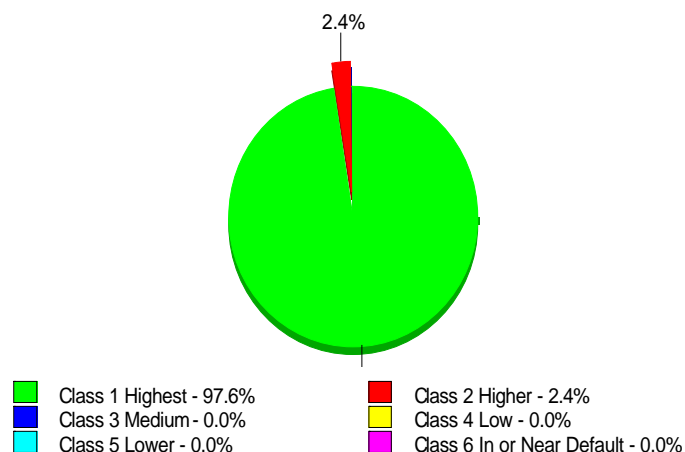


5 Year Average 5.88%

Non-Performing Assets

Bonds In or Near Default 0.0%
 Problem Mortgages 0.0%
 Real Estate Acquired by Foreclosure 0.0%
 Total Non-Performing Assets/Surplus & AVR 0.0%
 As a Percent of Invested Assets 0.0%

Bond Quality



Income & Earnings

Total Income 271,529
 Net Premiums Written 0
 Earnings Before Dividends and Taxes 12,473
 Net Operating Earnings 8,525

Data for Year-End 2009 from the life insurance companies' statutory annual statements. All dollar amounts are in thousands. All ratings shown are current as of May 17, 2010.

Presented by: Rhonda Lewis, Annuity Marketing Services, 3368 Brentwood Dr, Baton Rouge, LA 70809 Phone: 225-930-0315 Email: missy.cobb@annuitymarketing.com